

STATE ASSESSORS BOARD
REQUIRED CERTIFICATION LEVELS
FOR COUNTIES

Certification levels required of Counties are as follows:

Level 1: None.

Level 2: The total combined state equalized value of the County does not exceed **\$134,000,000**.

Level 3: The total combined state equalized value of the County is greater than **\$134,000,000** but does not exceed **\$2,197,000,000** or the total combined state equalized value in the County of the commercial and industrial classifications, both real and personal property which includes utility property, does not exceed 20 percent of \$2,197,000,000 (or **\$439,000,000**).

Level 4: The total combined state equalized value of the County is greater than **\$2,197,000,000** or the total combined state equalized value in the County of the commercial and industrial classifications, both real and personal property which includes utility property, exceeds 20 percent of \$2,197,000,000 (or **\$439,000,000**). The equalized value limits in this paragraph shall not apply to a County where no local assessing unit in the County has a certification level requirement above level 2.

No single property (major industrial facility, power plant, resort, etc.) shall cause the certification level of a County to increase from level 3 to level 4 if the County or the local unit of government contracts with a level 4 assessing officer to appraise the property, provided that the level 4 assessing officer assumes responsibility through any appeals for that assessment year.

If an assessing unit enters into a contract with the County equalization director to assess one large commercial or industrial property, that action will not reduce the level of certification required of the County equalization director.

If an assessing unit extends into more than one county, the certification level of that assessing unit shall not be considered in establishing the certification level of a County unless more than 25 percent of the state equalized value of the assessing unit is located in that county.

The state equalized value requirements for Counties shall be adjusted annually by the rate of increase in the statewide state equalized value as compiled by the Assessment and Certification Division of the Michigan Department of Treasury.

In computing the state equalized value, the equivalent state equalized value as carried on the industrial facilities tax roll will be considered; the equivalent state equalized value of all other specific tax rolls will also be considered.

When an equalization director is responsible for more than one County or for one or more Counties and one or more local assessment units, the certification level required of the equalization director must be measured by using the combined state equalized value of all of the Counties and local assessment units for which that individual is responsible.

These certification levels will become effective September 1, 2007 for the 2009 tax year.